

Use the following charts to make your calculations according to the line instructions contained in your *General Income Tax and Benefit Guide*. Keep this worksheet for your records. **Do not attach it to the return you send us.**

Instalments

For details, see "Should you be paying your taxes by instalments?" in the guide.

Total payable from line 435 of your return (not including the amount on line 421)					1
Total credits from line 482 of your return			2		
Total of amounts on lines 448, 450, 457, and 476 of your return	-		3		
Line 2 minus line 3	=				4
Line 1 minus line 4	=				5

You may have to pay your 2008 taxes by instalments if for 2008, and for either 2007 or 2006, the amount on line 5 is more than \$3,000.

Line 235 – Social benefits repayment

Amount from line 113 of your return					1
Amount from line 146 of your return			+		2
Add lines 1 and 2.	=				3
Overpayment of Old Age Security benefits recovered (box 20 of your T4A(OAS) slip)	-				4
Line 3 minus line 4 (if negative, enter "0")	=				5
Amount from line 234 of your return					6
EI benefits repayment from line 4 of the chart on your T4E slip (if any)			7		
Universal Child Care Benefit (UCCB) (line 117 of your return)	+		8		
Add lines 7 and 8.	=				9
Line 6 minus line 9	=				10
Universal Child Care Benefit repayment (line 213 of your return)	+				11
Add lines 10 and 11.	=				12
Base amount	-	6 3 511	00		13
Line 12 minus line 13 (if negative, enter "0")	=				14
Multiply the amount on line 14 by 15%.	=				15
Enter the amount from line 5 or line 15, whichever is less .					16
Enter the amount from line 7 above (if any).	+				17
Add lines 16 and 17. Enter this amount on lines 235 and 422 of your return.	=				18

Line 301 – Age amount

Maximum claim				5 177	00	1
Your net income from line 236 of your return			2			
Base amount	-	30 936	00			3
Line 2 minus line 3 (if negative, enter "0")	=					4
Multiply the amount on line 4 by 15%.	-					5
Line 1 minus line 5 (if negative, enter "0"). Enter this amount on line 301 of Schedule 1.	=					6

Line 306 – Amount for infirm dependants age 18 or older

If your dependant's net income for 2007 was \$9,721 or more, you cannot make a claim.

Base amount			9 721 00	1
Dependant's net income				2
Line 1 minus line 2; if the result is more than \$4,019, enter \$4,019.				3
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed.				4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")				5

Complete this calculation for each dependant.

Enter, on line 306 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

Line 314 – Pension income amount

Amount from line 115 of your return				1
Foreign pension income included on line 115 and deducted on line 256				2
Income from a U.S. individual retirement account (IRA) included on line 115	+			3
Excess amounts from a RRIF included on line 115 and transferred to an RRSP, another RRIF, or an annuity	+			4
Add lines 2, 3, and 4.	=			5
Line 1 minus line 5				6
Annuity payments from line 129 of your return (box 16 of your T4RSP slip) only if you were age 65 or older on December 31, 2007, or you received the payments because of the death of your spouse or common-law partner.				7
Add lines 6 and 7.	=			8P

Enter on line 314 of Schedule 1, **\$2,000** or the amount on line 8P, whichever is **less**. However, if you and your spouse or common-law partner are electing to split eligible pension income, complete Step 4 of Form T1032, *Joint Election to Split Pension Income*, to calculate your pension income amount for line 314 of Schedule 1.

Line 315 – Caregiver amount

If your dependant's net income for 2007 was \$17,745 or more, you cannot make a claim.

Base amount			17 745 00	1
Dependant's net income				2
Line 1 minus line 2; if the result is more than \$4,019, enter \$4,019.				3
If you claimed this dependant on line 305 of Schedule 1, enter the amount claimed.				4
Allowable amount for this dependant: line 3 minus line 4 (if negative, enter "0")				5

Complete this calculation for each dependant.

Enter, on line 315 of Schedule 1, the total amount claimed for all dependants.

Attach Schedule 5 to your return to provide details for each dependant.

Line 316 – Disability amount (for self) (calculation if you were under age 18 on December 31, 2007)

Maximum supplement			4 019 00	1
Total expenses for child care and attendant care claimed by you or for you by anyone				2
Base amount	-	2 354 00		3
Line 2 minus line 3 (if negative, enter "0")	=			4
Line 1 minus line 4 (if negative, enter "0")				5

Enter, on line 316 of Schedule 1, **\$6,890 plus** the amount on line 5 (maximum claim \$10,909) unless this chart is being completed for the calculation of line 318.

Line 318 – Disability amount transferred from a dependant

Base amount		6 890	00	1
If the dependant was under age 18 on December 31, 2007, enter the amount from line 5 of his or her chart for line 316. Otherwise, enter "0".				2
Add lines 1 and 2.	+			3
Total of amounts your dependant can claim on lines 1 to 15 of his or her Schedule 1	=			4
Add lines 3 and 4.	+			5
Dependant's taxable income from line 260 of his or her return	=			6
Line 5 minus line 6 (if negative, enter "0")	-			7
	=			7

Enter, on line 318 of Schedule 1, the amount on line 3 or line 7, whichever is **less**.

Line 410 – Federal political contribution tax credit

If your total federal political contributions (line 409) were \$1,275 or more, enter \$650 on line 410 of Schedule 1.

For total contributions of:	\$400 or less	more than \$400 but not more than \$750	more than \$750 but not more than \$1,275	
Total contributions				1
Base amount	000 00	400 00	750 00	2
Line 1 minus line 2	=	=	=	3
Rate	x 75%	x 50%	x 33.33%	4
Multiply line 3 by the rate on line 4.	=	=	=	5
Credit on base amount	000 00	300 00	475 00	6
Add lines 5 and 6.	=	=	=	7

Enter the amount on line 7 on line 410 of Schedule 1.

Line 452 – Refundable medical expense supplement

Read the conditions for line 452 in your guide to determine if you can claim this credit.

Your net income from line 236 of your return			1
Net income of your spouse or common-law partner from page 1 of your return	+		2
Add lines 1 and 2.	=		3
Universal Child Care Benefit (UCCB) (line 117 of your return) or the benefit of your spouse or common-law partner from page 1 of your return	-		4
Line 3 minus line 4	=		5
Universal Child Care Benefit repayment (line 213 of your return) plus the UCCB repayment of your spouse or common-law partner from page 1 of your return	+		6
Adjusted family net income: add lines 5 and 6.	=		7
Base amount	-	22 627 00	8
Line 7 minus line 8 (if negative, enter "0")	=		9
Enter \$1,022 or 25% of the total of line 215 (of your return) and line 332 (of Schedule 1), whichever is less .			10
Multiply the amount on line 9 by 5%.	-		11
Line 10 minus line 11 (if negative, enter "0"). Enter this amount on line 452 of your return.	=		12